## **Income Tax - Colorado Nonresident?**

What Is a Colorado Nonresident and when is a nonresident required to file?

A nonresident is an individual who did not consider his/her home to be in Colorado at any time during the tax year even though the person may have temporarily resided and/or worked in Colorado. A nonresident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, and
- had Colorado-source taxable income.